

The two-day WGEPPP meeting took place on 20th and 21st June and was attended by 35 individuals from 18 SAIs. This year's theme focused on the identification and selection of suitable topics for performance audits and evaluations.

The meeting program can be accessed [here](#).

The slides from the WGEPPP group meeting session can be found [here](#).

## 1. Key Notes

### [Results of the Survey on how SAIs select the Right Topic for Evaluations and Performance Audits \(Andrea Häuptli, Swiss Federal Audit Office\)](#)

- Prior to the meeting, a survey was distributed to members and observers, which was responded to by 22 SAIs.
- SAIs predominantly exercise significant autonomy in selecting their topics and sometimes find input from parliament to be helpful.
- A key instrument for topic identification within most SAIs is a global and formal risk assessment. Additionally, they primarily employ bottom-up approaches such as suggestions from employees, external sources, and citizens.
- For topic selection, SAIs generally follow a strategic planning process, although these processes vary between SAIs and apply different quality criteria for audits.
- There are significant variations observed in the cancellation of audit topics, with cancellations often attributed to external factors.

### [Stakeholder Engagement for Selection of Topics \(Ahlladini Panda, SAI India\)](#)

- Involving stakeholders should consider all individuals who might influence or be potentially affected by the implementation.
- Stakeholder involvement significantly enhances audit effectiveness by ensuring thorough policy understanding, highlighting concerns early in the process, and encouraging audited entities to act on audit recommendations.
- SAI India conducts stakeholder mapping by creating an overview of potential interests and concerns of fundamental groups for specific policy areas.
- Stakeholder engagement in SAI India is achieved through various mechanisms, such as an audit advisory board, parliamentary and audit committees, conferences, or informal approaches.

### [The Role of Analytics in the Planning Process at SAO SR \(Jana Juriová & Martin Rajňák, Supreme Audit Office Slovak Republic\)](#)

- In the context of a project, the SAO SR established an analytical unit, the Strategy and Analyses Department, which conducts data analyses to define strategic areas and identify audit topics.
- Within the strategic planning process, key strategic areas are identified and subsequently prioritized based on various national and European sources, encompassing areas posing the highest audit risks. Prioritization involves surveys conducted by external institutions such as state institutions, NGOs, etc. Additionally, prioritization considers public policy expenditures and an international comparison with EU countries.
- Concrete potential topics are identified through strategic mapping of the identified areas, considering past audits, various indicators benchmarked against European standards, and a stakeholder structure analysis.

- The selection of actual audit topics is made in consultation with stakeholders and experts.

### [How does the Bulgarian National Audit Office Select Performance Audit Topics? \(Detelina Hadjieva & Nevyana Nikolova-Stancheva, Bulgarian National Audit Office\)](#)

- The Bulgarian NAO follows an annual strategic planning process that outlines the various phases and deadlines from the preparation of potential strategic goals, priorities, and audit areas to the adoption of the strategic plan.
- The assessment of priority areas employs various criteria such as utility, financial resources, etc. The weighting of these criteria is predetermined.
- Based on this assessment, potential audit topics are selected and evaluated against four criteria (audit value, impact on stakeholders, significance, and auditability).

### [Evaluability Assessment of the Emergency Medical Services in Senegal \(Aly Ndiaye, Senegal\)](#)

- The evaluation of Emergency Medical Services represents the first evaluation conducted by the CdC Senegal and was selected through a multi-stage assessment process.
- In an initial phase, various topics were preselected based on multiple criteria, including social importance and impact, volume of public expenses, etc.
- After selecting potential topics, these were assessed based on factors such as relevance, measurability of effects, and the possibilities for stakeholder involvement. Additionally, the financial and human resources of the SAI were considered.
- An evaluation memorandum was prepared outlining the structure, objectives, methodology, questions, and the organization of the evaluation.
- Challenges included insufficient stakeholder involvement, lack of national standards for policy evaluation, difficulties in data collection, and complex evaluation planning with stakeholder participation.

## 2. Workshops

### [Workshop Day 1 – What are the best sources for identifying topics \(citizen, parliament, stakeholders, auditees, colleagues\) and how can they be improved? \(Emmanuel Sangra, SFAO\)](#)

- The most significant source for identifying topics is widely considered to be the SAIs themselves, followed by stakeholders and experts/universities.
- Formalized methods and pathways, such as established frameworks for topic submission or data analyses, are crucial for topic identification within SAIs. The necessity of cross-sectional collaboration among units to develop topics and benefit from diverse experiences is also emphasized.
- To identify topics through stakeholders, various approaches are utilized. These can include regular contacts through round-table discussions, advisory boards, or other formal configurations. Surveys and online platforms are also mentioned as relevant sources. It is important to maintain an overview of stakeholders, such as through stakeholder maps.
- To exemplify the identification of topics in the agriculture sector, various methods are mentioned: analyzing strategic plans, reviewing OECD/EU recommendations and other reports, monitoring public expenditure and public debates. Bottom-up approaches, such as engaging in discussions with farmers, are also emphasized.

### **Workshop Day 2 – Strategic Planning Process and Annual or Multiannual Audit Planning**

- It is important to find a balance between a formalized process that establishes strategic planning and maintaining flexibility to accommodate demands from parliament and other stakeholders.
- Transparency about what constitutes a good idea or topic, such as relevant criteria, is also crucial.
- It is essential to incorporate the knowledge and experience of existing auditors, thus considering the possible choices they make.

### **Workshop Day 2 – From Risk Analysis to Topic Selection**

- The aim of the risk analysis should be to determine the focus of the audit on a specific policy issue. By the end of this phase, the audit objectives and the appropriate audit questions should be clearly defined.
- Various methods are employed by SAIs in this process: for instance, engaging in discussions with stakeholders to allow them to voice their concerns, or conducting comprehensive pre-studies that gather information on the audit topic through various methods.
- Within the SAI, the audit topic should be adjusted based on internal capacities and capabilities.

### **Workshop Day 2 – Assessing Potential Topics**

- Many SAIs are currently engaged in developing new tools and units, representing a work in progress.
- The assessment process is highly organized, with established criteria present in all SAIs (for example, four sources of information in Poland).
- Several SAIs conduct preliminary or pilot studies (e.g., Switzerland, India, Romania, ECA) to discuss questions such as whether the audit should be conducted, what is the appropriate timing, and what are the current developments in this field.
- Multiple SAIs have cross-sectoral units (e.g., Slovakia, Romania, Poland, ECA) to prepare audit topics, for instance, by conducting interviews with stakeholders to choose the appropriate form of audit.
- Key challenges include finding human resources and individuals with the right methodological knowledge within the organization, the availability of information, and appropriately handling new political instruments.

## **3. Conclusion**

[Ways and Criteria for Picking the Right Topic at the Right Time \(Emmanuel Sangra, Swiss Federal Audit Office\)](#)